

Application No.: 10/553,958  
Attorney Docket No.: 053230  
Response under 37 CFR §1.111

**Amendments to the Specification:**

*Please amend the paragraph beginning on page 8, line 27 as follows:*

In the method of manufacturing the polarizer, the iodine dyeing step may be performed together with [[the]] a stretching [[step]] pre-step. While the stretching may be performed in a pre-step before the step in the aqueous boric acid solution (the stretching bath), the stretching in the pre-step is preferably performed together with the iodine dyeing step in terms of preventing wrinkling of the film swelling in water.